

House _____ Amendment NO. _____

Offered By _____

1 AMEND House Committee Substitute for Senate Bill No. 112, Page 1, In the Title, Line 1, by
2 inserting after "RSMo," the following: "and section 135.630 as truly agreed to and finally passed by
3 house committee substitute for senate substitute for senate committee substitute for senate bills nos.
4 20, 15 & 19, ninety-seventh general assembly, first regular session,"; and
5

6 Further amend said substitute, Page 1, Section A, Line 1, by inserting after "RSMo," the following:
7 "and section 135.630 as truly agreed to and finally passed by house committee substitute for senate
8 substitute for senate committee substitute for senate bills nos. 20, 15 & 19, ninety-seventh general
9 assembly, first regular session,"; and
10

11 Further amend said substitute, Page 11, Section 99.1205, Line 266, by inserting after all of said line
12 the following:

13 "135.630. 1. As used in this section, the following terms mean:

14 (1) "Contribution", a donation of cash, stock, bonds, or other marketable securities, or real
15 property;

16 (2) "Director", the director of the department of social services;

17 (3) "Pregnancy resource center", a nonresidential facility located in this state:

18 (a) Established and operating primarily to provide assistance to women with crisis
19 pregnancies or unplanned pregnancies by offering pregnancy testing, counseling, emotional and
20 material support, and other similar services to encourage and assist such women in carrying their
21 pregnancies to term; and

22 (b) Where childbirths are not performed; and

23 (c) Which does not perform, induce, or refer for abortions and which does not hold itself out
24 as performing, inducing, or referring for abortions; and

25 (d) Which provides direct client services at the facility, as opposed to merely providing
26 counseling or referral services by telephone; and

27 (e) Which provides its services at no cost to its clients; and

28 (f) When providing medical services, such medical services must be performed in
29 accordance with Missouri statute; and

30 (g) Which is exempt from income taxation pursuant to the Internal Revenue Code of 1986,
31 as amended;

32 (4) "State tax liability", in the case of a business taxpayer, any liability incurred by such
33 taxpayer pursuant to the provisions of chapters 143, 147, 148, and 153, excluding sections 143.191
34 to 143.265 and related provisions, and in the case of an individual taxpayer, any liability incurred by
35 such taxpayer pursuant to the provisions of chapter 143, excluding sections 143.191 to 143.265 and
36 related provisions;

37 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a shareholder in an S

Action Taken _____ Date _____

1 corporation doing business in the state of Missouri and subject to the state income tax imposed by the
2 provisions of chapter 143, or a corporation subject to the annual corporation franchise tax imposed
3 by the provisions of chapter 147, or an insurance company paying an annual tax on its gross
4 premium receipts in this state, or other financial institution paying taxes to the state of Missouri or
5 any political subdivision of this state pursuant to the provisions of chapter 148, or an express
6 company which pays an annual tax on its gross receipts in this state pursuant to chapter 153, or an
7 individual subject to the state income tax imposed by the provisions of chapter 143, or any charitable
8 organization which is exempt from federal income tax and whose Missouri unrelated business
9 taxable income, if any, would be subject to the state income tax imposed under chapter 143.

10 2. (1) Beginning on the effective date of this act, any contribution to a pregnancy resource
11 center made on or after January 1, 2013, shall be eligible for tax credits as provided by this section;

12 (2) For all tax years beginning on or after January 1, 2007, a taxpayer shall be allowed to
13 claim a tax credit against the taxpayer's state tax liability in an amount equal to fifty percent of the
14 amount such taxpayer contributed to a pregnancy resource center.

15 3. The amount of the tax credit claimed shall not exceed the amount of the taxpayer's state
16 tax liability for the taxable year for which the credit is claimed, and such taxpayer shall not be
17 allowed to claim a tax credit in excess of fifty thousand dollars per taxable year. However, any tax
18 credit that cannot be claimed in the taxable year the contribution was made may be carried over to
19 the next four succeeding taxable years until the full credit has been claimed.

20 4. Except for any excess credit which is carried over pursuant to subsection 3 of this section,
21 a taxpayer shall not be allowed to claim a tax credit unless the total amount of such taxpayer's
22 contribution or contributions to a pregnancy resource center or centers in such taxpayer's taxable
23 year has a value of at least one hundred dollars.

24 5. The director shall determine, at least annually, which facilities in this state may be
25 classified as pregnancy resource centers. The director may require of a facility seeking to be
26 classified as a pregnancy resource center whatever information which is reasonably necessary to
27 make such a determination. The director shall classify a facility as a pregnancy resource center if
28 such facility meets the definition set forth in subsection 1 of this section.

29 6. The director shall establish a procedure by which a taxpayer can determine if a facility has
30 been classified as a pregnancy resource center. Pregnancy resource centers shall be permitted to
31 decline a contribution from a taxpayer. The cumulative amount of tax credits which may be claimed
32 by all the taxpayers contributing to pregnancy resource centers in any one fiscal year shall not exceed
33 two million five hundred thousand dollars. Tax credits shall be issued in the order contributions are
34 received.

35 7. The director shall establish a procedure by which, from the beginning of the fiscal year
36 until some point in time later in the fiscal year to be determined by the director, the cumulative
37 amount of tax credits are equally apportioned among all facilities classified as pregnancy resource
38 centers. If a pregnancy resource center fails to use all, or some percentage to be determined by the
39 director, of its apportioned tax credits during this predetermined period of time, the director may
40 reapportion these unused tax credits to those pregnancy resource centers that have used all, or some
41 percentage to be determined by the director, of their apportioned tax credits during this
42 predetermined period of time. The director may establish more than one period of time and
43 reapportion more than once during each fiscal year. To the maximum extent possible, the director
44 shall establish the procedure described in this subsection in such a manner as to ensure that taxpayers
45 can claim all the tax credits possible up to the cumulative amount of tax credits available for the
46 fiscal year.

47 8. Each pregnancy resource center shall provide information to the director concerning the
48 identity of each taxpayer making a contribution to the pregnancy resource center who is claiming a

1 tax credit pursuant to this section and the amount of the contribution. The director shall provide the
 2 information to the director of revenue. The director shall be subject to the confidentiality and
 3 penalty provisions of section 32.057 relating to the disclosure of tax information.

4 9. Pursuant to section 23.253 of the Missouri sunset act:

5 (1) The program authorized under this section shall be reauthorized as of the effective date
 6 of this act and shall expire on December 31, 2019, unless reauthorized by the general assembly; and

7 (2) This section shall terminate on September first of the calendar year immediately
 8 following the calendar year in which a program authorized under this section is sunset; and

9 (3) The provisions of this subsection shall not be construed to limit or in any way impair the
 10 department's ability to issue tax credits authorized on or before the date the program authorized
 11 under this section expires or a taxpayer's ability to redeem such tax credits."; and
 12

13 Further amend said substitute, Page 38, Section 620.1039, Line 70, by inserting after all of said line
 14 the following:

15 "[135.630. 1. As used in this section, the following terms mean:

16 (1) "Contribution", a donation of cash, stock, bonds, or other marketable
 17 securities, or real property;

18 (2) "Director", the director of the department of social services;

19 (3) "Pregnancy resource center", a nonresidential facility located in this state:

20 (a) Established and operating primarily to provide assistance to women with
 21 crisis pregnancies or unplanned pregnancies by offering pregnancy testing,
 22 counseling, emotional and material support, and other similar services to encourage
 23 and assist such women in carrying their pregnancies to term; and

24 (b) Where childbirths are not performed; and

25 (c) Which does not perform, induce, or refer for abortions and which does not
 26 hold itself out as performing, inducing, or referring for abortions; and

27 (d) Which provides direct client services at the facility, as opposed to merely
 28 providing counseling or referral services by telephone; and

29 (e) Which provides its services at no cost to its clients; and

30 (f) When providing medical services, such medical services must be
 31 performed in accordance with Missouri statute; and

32 (g) Which is exempt from income taxation pursuant to the Internal Revenue
 33 Code of 1986, as amended;

34 (4) "State tax liability", in the case of a business taxpayer, any liability
 35 incurred by such taxpayer pursuant to the provisions of chapters 143, 147, 148, and
 36 153, excluding sections 143.191 to 143.265 and related provisions, and in the case of
 37 an individual taxpayer, any liability incurred by such taxpayer pursuant to the
 38 provisions of chapter 143, excluding sections 143.191 to 143.265 and related
 39 provisions;

40 (5) "Taxpayer", a person, firm, a partner in a firm, corporation, or a
 41 shareholder in an S corporation doing business in the state of Missouri and subject to
 42 the state income tax imposed by the provisions of chapter 143, or a corporation
 43 subject to the annual corporation franchise tax imposed by the provisions of chapter
 44 147, or an insurance company paying an annual tax on its gross premium receipts in
 45 this state, or other financial institution paying taxes to the state of Missouri or any
 46 political subdivision of this state pursuant to the provisions of chapter 148, or an
 47 express company which pays an annual tax on its gross receipts in this state pursuant
 48 to chapter 153, or an individual subject to the state income tax imposed by the

1 provisions of chapter 143, or any charitable organization which is exempt from
2 federal income tax and whose Missouri unrelated business taxable income, if any,
3 would be subject to the state income tax imposed under chapter 143.

4 2. (1) Beginning on the effective date of this act, any contribution to a
5 pregnancy resource center made on or after January 1, 2013, shall be eligible for tax
6 credits as provided by this section:

7 (2) For all tax years beginning on or after January 1, 2007, a taxpayer shall be
8 allowed to claim a tax credit against the taxpayer's state tax liability in an amount
9 equal to fifty percent of the amount such taxpayer contributed to a pregnancy resource
10 center.

11 3. The amount of the tax credit claimed shall not exceed the amount of the
12 taxpayer's state tax liability for the taxable year for which the credit is claimed, and
13 such taxpayer shall not be allowed to claim a tax credit in excess of fifty thousand
14 dollars per taxable year. However, any tax credit that cannot be claimed in the taxable
15 year the contribution was made may be carried over to the next four succeeding
16 taxable years until the full credit has been claimed.

17 4. Except for any excess credit which is carried over pursuant to subsection 3
18 of this section, a taxpayer shall not be allowed to claim a tax credit unless the total
19 amount of such taxpayer's contribution or contributions to a pregnancy resource
20 center or centers in such taxpayer's taxable year has a value of at least one hundred
21 dollars.

22 5. The director shall determine, at least annually, which facilities in this state
23 may be classified as pregnancy resource centers. The director may require of a
24 facility seeking to be classified as a pregnancy resource center whatever information
25 which is reasonably necessary to make such a determination. The director shall
26 classify a facility as a pregnancy resource center if such facility meets the definition
27 set forth in subsection 1 of this section.

28 6. The director shall establish a procedure by which a taxpayer can determine
29 if a facility has been classified as a pregnancy resource center. Pregnancy resource
30 centers shall be permitted to decline a contribution from a taxpayer. The cumulative
31 amount of tax credits which may be claimed by all the taxpayers contributing to
32 pregnancy resource centers in any one fiscal year shall not exceed two million dollars.
33 Tax credits shall be issued in the order contributions are received.

34 7. The director shall establish a procedure by which, from the beginning of
35 the fiscal year until some point in time later in the fiscal year to be determined by the
36 director, the cumulative amount of tax credits are equally apportioned among all
37 facilities classified as pregnancy resource centers. If a pregnancy resource center fails
38 to use all, or some percentage to be determined by the director, of its apportioned tax
39 credits during this predetermined period of time, the director may reapportion these
40 unused tax credits to those pregnancy resource centers that have used all, or some
41 percentage to be determined by the director, of their apportioned tax credits during
42 this predetermined period of time. The director may establish more than one period
43 of time and reapportion more than once during each fiscal year. To the maximum
44 extent possible, the director shall establish the procedure described in this subsection
45 in such a manner as to ensure that taxpayers can claim all the tax credits possible up to
46 the cumulative amount of tax credits available for the fiscal year.

47 8. Each pregnancy resource center shall provide information to the director
48 concerning the identity of each taxpayer making a contribution to the pregnancy

resource center who is claiming a tax credit pursuant to this section and the amount of the contribution. The director shall provide the information to the director of revenue. The director shall be subject to the confidentiality and penalty provisions of section 32.057 relating to the disclosure of tax information.

9. [Notwithstanding any other law to the contrary, any tax credits granted under this section may be assigned, transferred, sold, or otherwise conveyed without consent or approval. Such taxpayer, hereinafter the assignor for purposes of this section, may sell, assign, exchange, or otherwise transfer earned tax credits:

(1) For no less than seventy-five percent of the par value of such credits; and

(2) In an amount not to exceed one hundred percent of annual earned credits.

10.] Pursuant to section 23.253 of the Missouri sunset act:

(1) [Any new program authorized under this section shall automatically sunset six years after August 28, 2006, unless reauthorized by an act of the general assembly; and

(2) If such program is reauthorized,] The program authorized under this section shall [automatically sunset twelve years after the effective date of the reauthorization of this section] be reauthorized as of the effective date of this act and shall expire on December 31, 2019, unless reauthorized by the general assembly; and

[(3)] (2) This section shall terminate on September first of the calendar year immediately following the calendar year in which a program authorized under this section is sunset; and

(3) The provisions of this subsection shall not be construed to limit or in any way impair the department's ability to issue tax credits authorized on or before the date the program authorized under this section expires or a taxpayer's ability to redeem such tax credits.]; and

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.